

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re: § Case No. 08-06641-DRC
§
ORION DRYWALL, INC. §
§
§
Debtor §

TRUSTEE'S FINAL REPORT

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 7 of the United States Bankruptcy Code was filed on 03/20/2008. The undersigned trustee was appointed on 03/20/2008.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. § 704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized gross receipts of \$16,198.53

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>\$0.00</u>
Administrative expenses	<u>\$298.69</u>
Bank service fees	<u>\$473.28</u>
Other Payments to creditors	<u>\$0.00</u>
Non-estate funds paid to 3 rd Parties	<u>\$0.00</u>
Exemptions paid to the debtor	<u>\$0.00</u>
Other payments to the debtor	<u>\$0.00</u>
Leaving a balance on hand of ¹	<u>\$15,426.56</u>

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

¹ The balance on funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursements will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 08/15/2008 and the deadline for filing government claims was 08/15/2008. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.
7. The Trustee's proposed distribution is attached as **Exhibit D**.
8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$2,369.85. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$1,500.00, for a total compensation of \$1,500.00². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00, and now requests reimbursement for expenses of \$0.00, for total expenses of \$0.00.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 12/19/2012

By: /s/ David E. Grochocinski
Trustee

STATEMENT: This Uniform form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Page No: 1 Exhibit A

Case No.: 08-06641-DRC
Case Name: ORION DRYWALL, INC.
For the Period Ending: 12/19/2012

Trustee Name: David E. Grochocinski
Date Filed (f) or Converted (c): 03/20/2008 (f)
§341(a) Meeting Date: 05/13/2008
Claims Bar Date: 08/15/2008

	1	2	3	4	5	6
	Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA = § 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
<u>Ref. #</u>						
2	ACCOUNTS RECEIVABLE	\$107,853.20	\$0.00		\$3,208.17	FA
3	OFFICE EQUIPMENT	\$1,500.00	\$0.00		\$0.00	FA
4	FORKLIFT/EQUIPMENT/ETC.	\$17,454.00	\$0.00		\$0.00	FA
5	INVENTORY	Unknown	\$0.00		\$0.00	FA
6	POSSIBLE PREFERENCES/FRAUDULENT TRANSFERS	\$20,000.00	\$20,000.00		\$12,927.00	FA
INT	Interest Earned	Unknown	Unknown		\$6.36	Unknown

TOTALS (Excluding unknown value)

Gross Value of Remaining Assets
\$16,141.53

Major Activities affecting case closing:

SETTLEMENT ON MECHANICS LIEN TO BE APPROVED BY COURT ON 1/16/09; INVESTIGATION OF TRANSFER TO INSIDERS ONGOING; ACCOUNTS RECEIVABLE SUBJECT TO OFFSET LIENS OF MECHANICS LIEN HOLDER; ACTION VS. INSIDER TO BE FILED BY MARCH 2010; ADVERSARY FILED; CASE NO. 10A 00373; SUMMARY JUDGMENT DENIED; STRIAL SET FOR 2/7/11; TAX RETURNS TO BE FILED

Initial Projected Date Of Final Report (TFR): 06/30/2010

Current Projected Date Of Final Report (TFR): 06/30/2013

/s/ DAVID E. GROCHOCINSKI

DAVID E. GROCHOCINSKI

FORM 2

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 08-06641-DRC
Case Name: ORION DRYWALL, INC.
Primary Taxpayer ID #: *****7070
Co-Debtor Taxpayer ID #: 3/20/2008
For Period Beginning: 12/19/2012
For Period Ending:

Trustee Name: David E. Grochocinski
Bank Name: The Bank of New York Mellon
Money Market Acct #: *****2865
Account Title: Money Market Account
Blanket bond (per case limit): \$5,000,000.00
Separate bond (if applicable):

1	2	3	4	5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Disbursement \$	Balance
04/06/2010		Wire in from JPMorgan Chase Bank, N.A. account *****2865	Wire in from JPMorgan Chase Bank, N.A. account *****2865	9999-000	\$2,957.21	\$2,957.21
04/09/2010	(6)	WEST BEND INSURANCE COMPANY	INSURANCE PREFERENCE PAYMENT	1241-000	\$10,427.00	\$13,384.21
04/30/2010	(INT)	The Bank of New York Mellon	Interest posting at 0.0500%	1270-000	\$0.37	\$13,384.58
05/28/2010	(INT)	The Bank of New York Mellon	Interest posting at 0.0500%	1270-000	\$0.57	\$13,385.15
06/30/2010	(INT)	The Bank of New York Mellon	Interest posting at 0.0500%	1270-000	\$0.55	\$13,385.70
07/30/2010	(INT)	The Bank of New York Mellon	Interest posting at 0.0500%	1270-000	\$0.56	\$13,386.26
08/31/2010	(INT)	The Bank of New York Mellon	Interest posting at 0.0500%	1270-000	\$0.57	\$13,386.83
09/03/2010	11003	UPS	OVERNIGHT DELIVERY FEES	2990-000	\$22.51	\$13,364.32
09/30/2010	(INT)	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	\$0.10	\$13,364.42
10/29/2010	(INT)	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	\$0.11	\$13,365.53
11/30/2010	(INT)	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	\$0.10	\$13,366.63
12/31/2010	(INT)	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	\$0.11	\$13,367.74
01/31/2011	(INT)	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	\$0.11	\$13,368.85
02/09/2011	(6)	STEVEN PAULUS	SETTLEMENT PAYMENT	1241-000	\$1,250.00	\$14,614.85
02/15/2011	11004	INTERNATIONAL SURETIES, LTD.	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 02/15/2011 FOR CASE #08-06641, Bond#016026455	2300-000	\$9.63	\$14,605.22
02/28/2011	(INT)	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	\$0.10	\$14,605.32
03/08/2011	(6)	STEVEN & MARY PAULUS	SETTLEMENT PAYMENT	1241-000	\$1,250.00	\$15,855.32
03/31/2011	(INT)	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	\$0.13	\$15,855.45
04/29/2011	(INT)	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	\$0.13	\$15,855.58
05/31/2011	(INT)	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	\$0.13	\$15,855.71
06/30/2011	(INT)	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	\$0.13	\$15,855.84
07/29/2011	(INT)	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	\$0.13	\$15,855.97
08/01/2011		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000	\$30.41	\$15,825.56
08/31/2011	(INT)	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	\$0.13	\$15,825.69
08/31/2011		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000	\$36.86	\$15,788.83

SUBTOTALS \$15,888.24

\$99.41

FORM 2

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Exhibit B

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 08-06641-DRC
Case Name: ORION DRYWALL, INC.
Primary Taxpayer ID #: *****7070
Co-Debtor Taxpayer ID #: 3/20/2008
For Period Beginning: 12/19/2012
For Period Ending:

Trustee Name: David E. Grochocinski
Bank Name: The Bank of New York Mellon
Money Market Acct #: *****2865
Account Title: Money Market Account
Blanket bond (per case limit): \$5,000,000.00
Separate bond (if applicable):

1	2	3	4	5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Disbursement \$	Balance
09/26/2011		The Bank of New York Mellon	Bank and Technology Services Fee Adjustment	2600-000	(\$1.09)	\$15,789.97
09/30/2011	(INT)	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	\$0.12	\$15,790.00
09/30/2011		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000	\$32.44	\$15,757.60
10/31/2011	(INT)	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	\$0.13	\$15,757.73
10/31/2011		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000	\$31.30	\$15,726.43
11/30/2011	(INT)	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	\$0.12	\$15,726.55
11/30/2011		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000	\$34.47	\$15,692.08
12/30/2011	(INT)	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	\$0.13	\$15,692.21
12/30/2011		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000	\$32.24	\$15,659.97
01/31/2012	(INT)	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	\$0.13	\$15,660.10
01/31/2012		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000	\$34.23	\$15,625.87
02/07/2012		Green Bank	Transfer Funds	9999-000	\$15,625.87	\$0.00
TOTALS:					\$15,888.87	\$0.00
Less: Bank transfers/CDs					\$2,957.21	\$15,625.87
Subtotal					\$12,931.66	\$263.00
Less: Payments to debtors					\$0.00	\$0.00
Net					\$12,931.66	\$263.00

For the period of 3/20/2008 to 12/19/2012

Total Compensable Receipts: \$12,931.66
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$12,931.66
Total Internal/Transfer Receipts: \$2,957.21

Total Compensable Disbursements: \$263.00
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$263.00
Total Internal/Transfer Disbursements: \$15,625.87

For the entire history of the account between 04/06/2010 to 12/19/2012

Total Compensable Receipts: \$12,931.66
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$12,931.66
Total Internal/Transfer Receipts: \$2,957.21

Total Compensable Disbursements: \$263.00
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$263.00
Total Internal/Transfer Disbursements: \$15,625.87

FORM 2

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 08-06641-DRC
Case Name: ORION DRYWALL, INC.
Primary Taxpayer ID #: *****7070
Co-Debtor Taxpayer ID #: 3/20/2008
For Period Beginning: 12/19/2012
For Period Ending:

Trustee Name: David E. Grochocinski
Bank Name: The Bank of New York Mellon
Checking Acct #: *****2866
Account Title: Checking Account
Blanket bond (per case limit): \$5,000,000.00
Separate bond (if applicable):

1	2	3	4	5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$
						Balance

TOTALS:
Less: Bank transfers/CDs
Subtotal
Less: Payments to debtors
Net

\$0.00
\$0.00
\$0.00
\$0.00
\$0.00

For the period of 3/20/2008 to 12/19/2012

Total Compensable Receipts: \$0.00
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$0.00
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$0.00
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$0.00
Total Internal/Transfer Disbursements: \$0.00

For the entire history of the account between 04/06/2010 to 12/19/2012

Total Compensable Receipts: \$0.00
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$0.00
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$0.00
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$0.00
Total Internal/Transfer Disbursements: \$0.00

FORM 2

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Exhibit B

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 08-06641-DRC
Case Name: ORION DRYWALL, INC.
Primary Taxpayer ID #: *****7070
Co-Debtor Taxpayer ID #: 3/20/2008
For Period Beginning: 12/19/2012
For Period Ending:

Trustee Name: David E. Grochocinski
Bank Name: Green Bank
Checking Acct #: *****4101
Account Title: DDA
Blanket bond (per case limit): \$5,000,000.00
Separate bond (if applicable):

1	2	3	4	5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Disbursement \$	Balance
02/07/2012		The Bank of New York Mellon	Transfer Funds	9999-000		\$15,625.87
02/10/2012	5001	INTERNATIONAL SURETIES, LTD	Bond#016026455 Term: 2/1/12 to 2/01/13	2300-000	\$13.89	\$15,611.98
02/29/2012		Green Bank	Bank Service Fee	2600-000	\$18.69	\$15,593.29
03/30/2012		Green Bank	Bank Service Fee	2600-000	\$25.97	\$15,567.32
04/30/2012		Green Bank	Bank Service Fee	2600-000	\$23.50	\$15,543.82
05/31/2012		Green Bank	Bank Service Fee	2600-000	\$25.08	\$15,518.74
06/29/2012		Green Bank	Bank Service Fee	2600-000	\$25.04	\$15,493.70
07/31/2012		Green Bank	Bank Service Fee	2600-000	\$24.19	\$15,469.51
08/01/2012		UNITED STATES TREASURY	photocoy refund	1280-000	\$57.00	\$15,526.51
08/31/2012		Green Bank	Bank Service Fee	2600-000	\$27.47	\$15,499.04
09/28/2012		Green Bank	Bank Service Fee	2600-000	\$21.78	\$15,477.26
10/31/2012		Green Bank	Bank Service Fee	2600-000	\$24.97	\$15,452.29
11/30/2012		Green Bank	Bank Service Fee	2600-000	\$25.73	\$15,426.56

SUBTOTALS \$15,682.87 \$256.31

FORM 2

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 08-06641-DRC
Case Name: ORION DRYWALL, INC.
Primary Taxpayer ID #: *****7070
Co-Debtor Taxpayer ID #: 3/20/2008
For Period Beginning: 12/19/2012
For Period Ending:

Trustee Name: David E. Grochocinski
Bank Name: Green Bank
Checking Acct #: *****4101
Account Title: DDA
Blanket bond (per case limit): \$5,000,000.00
Separate bond (if applicable):

1	2	3	4	5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$

TOTALS:
Less: Bank transfers/CDs
Subtotal
Less: Payments to debtors
Net

For the period of 3/20/2008 to 12/19/2012

Total Compensable Receipts: \$57.00
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$57.00
Total Internal/Transfer Receipts: \$15,625.87

Total Compensable Disbursements: \$256.31
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$256.31
Total Internal/Transfer Disbursements: \$0.00

For the entire history of the account between 02/07/2012 to 12/19/2012

Total Compensable Receipts: \$57.00
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$57.00
Total Internal/Transfer Receipts: \$15,625.87

Total Compensable Disbursements: \$256.31
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$256.31
Total Internal/Transfer Disbursements: \$0.00

FORM 2

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 08-06641-DRC
Case Name: ORION DRYWALL, INC.

Trustee Name: David E. Grochocinski
Bank Name: JPMORGAN CHASE BANK,

Primary Taxpayer ID #: *****7070

Money Market Acct #: *****2865

Co-Debtor Taxpayer ID #:

Account Title: Money Market Account

For Period Beginning: 3/20/2008

Blanket bond (per case limit):

12/19/2012

Separate bond (if applicable):

1	2	3	4	5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Disbursement \$	Balance
01/14/2009	(2)	KLEIN CONSTRUCTION	SETTLEMENT REGARDING ACCOUNT RECEIVABLE	1121-000	\$2,846.20	\$2,846.20
01/30/2009	(INT)	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	\$0.05	\$2,846.25
02/27/2009	(INT)	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	\$0.10	\$2,846.35
03/31/2009	(INT)	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	\$0.12	\$2,846.44
04/30/2009	(INT)	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	\$0.11	\$2,846.55
05/29/2009	(INT)	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	\$0.11	\$2,846.66
06/30/2009	(INT)	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	\$0.12	\$2,846.8
07/31/2009	(INT)	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	\$0.12	\$2,846.93
08/31/2009	(INT)	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	\$0.12	\$2,847.05
09/30/2009	(INT)	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	\$0.11	\$2,847.16
10/30/2009	(INT)	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	\$0.11	\$2,847.22
11/30/2009	(INT)	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	\$0.12	\$2,847.35
12/23/2009	(2)	SCHEFLOW & RYDELL	FUNDS TO ON ACCOUNT	1121-000	\$361.97	\$3,209.33
12/31/2009	(INT)	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	\$0.12	\$3,209.48
01/29/2010	(INT)	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	\$0.12	\$3,209.60
02/05/2010	1001	INTERNATIONAL SURETIES, LTD.	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 12/31/2009 FOR CASE #08-06641, BOND#016026455	2300-000	\$2.66	\$3,206.94
02/26/2010	(INT)	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	\$0.12	\$3,207.06
03/17/2010	1002	GROCHOCINSKI, GROCHOCINSKI & LLOYD, LTD.	REIMBURSEMENT OF ADVERSARY FILING FEE	2700-000	\$250.00	\$2,957.06
03/31/2010	(INT)	JPMORGAN CHASE BANK, N.A.	interest	1270-000	\$0.13	\$2,957.19
04/06/2010		Wire out to BNYM account *****2865	Wire out to BNYM account *****2865	9999-000	(\$2,957.21)	(\$0.02)
04/06/2010	(INT)	JPMORGAN CHASE BANK, N.A.	Current Interest Rate is 0.0500%	1270-000	\$0.02	\$0.00

SUBTOTALS \$252.66 \$252.66

FORM 2

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 08-06641-DRC
Case Name: ORION DRYWALL, INC.

Trustee Name: David E. Grochocinski
Bank Name: JPMORGAN CHASE BANK,

Primary Taxpayer ID #: *****7070

Money Market Acct #: *****2865

Co-Debtor Taxpayer ID #:

Account Title: Money Market Account

For Period Beginning: 3/20/2008

Blanket bond (per case limit): \$5,000,000.00

For Period Ending: 12/19/2012

Separate bond (if applicable):

1	2	3	4	5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Deposit \$	Disbursement \$	Balance

TOTALS:

Less: Bank transfers/CDs

Subtotal

Less: Payments to debtors

Net

\$252.66	\$252.66
(\$2,957.21)	\$0.00
\$3,209.87	\$252.66
\$0.00	\$0.00
\$3,209.87	\$252.66

For the period of 3/20/2008 to 12/19/2012

Total Compensable Receipts: \$3,209.87
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$3,209.87
Total Internal/Transfer Receipts: (\$2,957.21)

For the entire history of the account between 01/14/2009 to 12/19/2012

Total Compensable Receipts: \$3,209.87
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$3,209.87
Total Internal/Transfer Receipts: (\$2,957.21)

Total Compensable Disbursements: \$252.66
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$252.66
Total Internal/Transfer Disbursements: \$0.00

Total Compensable Disbursements: \$252.66
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$252.66
Total Internal/Transfer Disbursements: \$0.00

FORM 2

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 08-06641-DRC
Case Name: ORION DRYWALL, INC.

Trustee Name: David E. Grochocinski
Bank Name: JPMORGAN CHASE BANK,

Primary Taxpayer ID #: *****7070

Checking Acct #: *****2866

Co-Debtor Taxpayer ID #: 3/20/2008

Account Title: Checking Account

For Period Beginning: 12/19/2012

Blanket bond (per case limit): \$5,000,000.00

Separate bond (if applicable):

1	2	3	4	5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$ Balance

TOTALS:

Less: Bank transfers/CDs

Subtotal

Less: Payments to debtors

Net

\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00

For the period of 3/20/2008 to 12/19/2012

Total Compensable Receipts: \$0.00
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$0.00
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$0.00
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$0.00
Total Internal/Transfer Disbursements: \$0.00

For the entire history of the account between 01/14/2009 to 12/19/2012

Total Compensable Receipts: \$0.00
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$0.00
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$0.00
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$0.00
Total Internal/Transfer Disbursements: \$0.00

FORM 2

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 08-06641-DRC
Case Name: ORION DRYWALL, INC.

Trustee Name: David E. Grochocinski
Bank Name: JPMORGAN CHASE BANK,

Primary Taxpayer ID #: *****7070

Checking Acct #: *****2866

Co-Debtor Taxpayer ID #:

Account Title: Checking Account

For Period Beginning: 3/20/2008

Blanket bond (per case limit): \$5,000,000.00

For Period Ending: 12/19/2012

Separate bond (if applicable):

1	2	3	4	5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$ Balance

TOTAL - ALL ACCOUNTS

NET DEPOSITS	NET DISBURSE	NET ACCOUNT BALANCES
\$16,198.53	\$771.97	\$15,426.56

For the period of 3/20/2008 to 12/19/2012

Total Compensable Receipts: \$16,198.53
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$16,198.53
Total Internal/Transfer Receipts: \$15,625.87

Total Compensable Disbursements: \$771.97
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$771.97
Total Internal/Transfer Disbursements: \$15,625.87

For the entire history of the case between 03/20/2008 to 12/19/2012

Total Compensable Receipts: \$16,198.53
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$16,198.53
Total Internal/Transfer Receipts: \$15,625.87

Total Compensable Disbursements: \$771.97
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$771.97
Total Internal/Transfer Disbursements: \$15,625.87

/s/ DAVID E. GROCHOCINSKI

DAVID E. GROCHOCINSKI

CLAIM ANALYSIS REPORT

Page No: 1 Exhibit C

Case No. 08-06641-DRC
Case Name: ORION DRYWALL, INC.
Claims Bar Date: 08/15/2008

Trustee Name: David E. Grochocinski
Date: 12/19/2012

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
	DAVID E. GROCHOCINSKI 1900 Ravinia Place Orland Park IL 60462	12/19/2012	Trustee Compensation	Allowed	2100-000	\$0.00	\$2,369.85	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
	SCOTT HOREWITCH PIDGEON & ABRAMS, LLC 2150 E Lake Cook Road Suite 560 Buffalo Grove IL 60089	12/19/2012	Accountant for Trustee Fees (Other Firm)	Allowed	3410-000	\$0.00	\$5,672.50	\$5,672.50	\$0.00	\$0.00	\$0.00	\$5,672.50
	INNOVALAW, PC 1900 Ravinia Palce Orland Park IL 60462	12/12/2012	Attorney for Trustee Expenses (Trustee Firm)	Allowed	3120-000	\$0.00	\$156.51	\$156.51	\$0.00	\$0.00	\$0.00	\$156.51
	INNOVALAW, PC 1900 Ravinia Palce Orland Park IL 60462	12/12/2012	Attorney for Trustee Fees (Trustee Firm)	Allowed	3110-000	\$5,000.00	\$55,542.50	\$5,869.85	\$0.00	\$0.00	\$0.00	\$5,869.85
1	ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY 33 South State Street Chicago IL 60603	04/07/2008	Pers. Prop. & Intangibles- -Consensual Liens (UCC, chattel, PMSI)	Allowed	4210-000	\$0.00	\$30,392.86	\$30,392.86	\$0.00	\$0.00	\$0.00	\$30,392.86

Claim Notes: (1-1) Unemployment tax

6	INTERNAL REVENUE SERVICE ATTN: Centralized Insolvency PO Box 21126 Philadelphia PA 19114	06/13/2008	Real Estate- -Consensual Liens (mortgages, deeds of trust, PMSI)	Allowed	4110-000	\$0.00	\$221,200.70	\$221,200.70	\$0.00	\$0.00	\$0.00	\$221,200.70
1a	ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY 33 South State Street Chicago IL 60603	04/07/2008	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$31,875.79	\$31,875.79	\$0.00	\$0.00	\$0.00	\$31,875.79

Claim Notes: (1-1) Unemployment tax

CLAIM ANALYSIS REPORT

Page No: 2 Exhibit C

Case No. 08-06641-DRC
Case Name: ORION DRYWALL, INC.
Claims Bar Date: 08/15/2008

Trustee Name: David E. Grochocinski
Date: 12/19/2012

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
2	CHICAGO REGIONAL COUNCIL OF CARPENTERS c/o Scalabrino & Arnoff, LLP One North LaSalle Street Suite 1600 Chicago IL 60602	04/21/2008	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$60,885.00	\$60,885.00	\$0.00	\$0.00	\$0.00	\$60,885.00
4	ILLINOIS DEPARTMENT OF REVENUE Bankruptcy Section P.O. Box 64338 Chicago IL 606640338	05/22/2008	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$21,123.54	\$21,123.54	\$0.00	\$0.00	\$0.00	\$21,123.54
6a	INTERNAL REVENUE SERVICE ATTN: Centralized Insolvency PO Box 21126 Philadelphia PA 19114	06/13/2008	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$129,336.54	\$129,336.54	\$0.00	\$0.00	\$0.00	\$129,336.54
8	PAINTERS D.C. 30 HEALTH & WELF. FUND C/O M. Garrett Hohimer 122 S. Michigan Ave. Ste 1720 Chicago IL 60603	08/15/2008	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$7,997.42	\$7,997.42	\$0.00	\$0.00	\$0.00	\$7,997.42
9	PAINTERS D.C. 30 PENSION FUND C/O M. Garrett Hohimer 122 S. Michigan Ave. Ste 1720 Chicago IL 60603	08/15/2008	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$8,122.38	\$8,122.38	\$0.00	\$0.00	\$0.00	\$8,122.38
10	PAINTERS D.C. 30 J. APPRENTICESHIP & Training Fund, C/O M.G. Hohimer Jacobs Burns, et. al. 122 S. Michigan Ave. Ste 1720 Chicago IL 60603	08/15/2008	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$687.28	\$687.28	\$0.00	\$0.00	\$0.00	\$687.28
2a	CHICAGO REGIONAL COUNCIL OF CARPENTERS c/o Scalabrino & Arnoff, LLP One North LaSalle Street Suite 1600 Chicago IL 60602	04/21/2008	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$4,593.20	\$4,593.20	\$0.00	\$0.00	\$0.00	\$4,593.20

CLAIM ANALYSIS REPORT

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Case No. 08-06641-DRC
Case Name: ORION DRYWALL, INC.
Claims Bar Date: 08/15/2008

Trustee Name: David E. Grochocinski
Date: 12/19/2012

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
3	COMED CO Attn: Bankruptcy Section/Revenue Managem 2100 Swift Drive Oakbrook IL 60523	04/21/2008	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$426.70	\$426.70	\$0.00	\$0.00	\$0.00	\$426.70
4a	ILLINOIS DEPARTMENT OF REVENUE Bankruptcy Section P.O. Box 64338 Chicago IL 606640338	05/22/2008	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$66.00	\$66.00	\$0.00	\$0.00	\$0.00	\$66.00
5	CHICAGO FLAMEPROOF 1200 S. Lake St. Montgomery IL 60538	05/23/2008	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$2,311.46	\$2,311.46	\$0.00	\$0.00	\$0.00	\$2,311.46
6b	INTERNAL REVENUE SERVICE ATTN: Centralized Insolvency PO Box 21126 Philadelphia PA 19114	06/13/2008	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$11,545.83	\$11,545.83	\$0.00	\$0.00	\$0.00	\$11,545.83
7	KNOX PRESBYTERIAN CHURCH 1105 Catalpa Ln. Naperville IL 605407905	07/30/2008	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$144,877.87	\$144,877.87	\$0.00	\$0.00	\$0.00	\$144,877.87
8a	PAINTERS D.C. 30 HEALTH & WELF. FUND C/O M. Garrett Hohimer 122 S. Michigan Ave. Ste 1720 Chicago IL 60603	08/15/2008	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$2,769.38	\$2,769.38	\$0.00	\$0.00	\$0.00	\$2,769.38
9a	PAINTERS D.C. 30 PENSION FUND C/O M. Garrett Hohimer 122 S. Michigan Ave. Ste 1720 Chicago IL 60603	08/15/2008	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$2,812.65	\$2,812.65	\$0.00	\$0.00	\$0.00	\$2,812.65
10a	PAINTERS D.C. 30 J. APPRENTICESHIP & Training Fund, C/O M.G. Hohimer Jacobs Burns, et. al. 122 S. Michigan Ave. Ste 1720 Chicago IL 60603	08/15/2008	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$237.99	\$237.99	\$0.00	\$0.00	\$0.00	\$237.99

CLAIM ANALYSIS REPORT

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Case No. 08-06641-DRC
Case Name: ORION DRYWALL, INC.
Claims Bar Date: 08/15/2008

Trustee Name: David E. Grochocinski
Date: 12/19/2012

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
11	PAINTERS DISTRICT COUNCIL NO. 30 C/O M. Garrett Hohimer Jacobs Burns, et. al. 122 S. Michigan Ave. Ste 1720 Chicago IL 60603	08/15/2008	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$2,359.90	\$2,359.90	\$0.00	\$0.00	\$0.00	\$2,359.90
12	LEE AND ASSOCIATES Timothy M McLean Clingen Callow & McLean 2100 Manchester Road, Suite 1750 Wheaton IL 60187	08/15/2008	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$34,100.00	\$34,100.00	\$0.00	\$0.00	\$0.00	\$34,100.00
13	KLEIN CONSTRUCTION SERVICES INC. 475 S. Frontage Rd. Suite #206 Burr Ridge IL 60527	08/19/2008	Tardy General Unsecured § 726(a)(3)	Allowed	7200-000	\$0.00	\$21,404.12	\$21,404.12	\$0.00	\$0.00	\$0.00	\$21,404.12
14	REINKE GYPSUM SUPPLY CO., INC. C/O Mark J Rose Esq 200 W Adams St Suite 2850 Chicago IL 60606	08/28/2008	Tardy General Unsecured § 726(a)(3)	Allowed	7200-000	\$0.00	\$38,648.02	\$38,648.02	\$0.00	\$0.00	\$0.00	\$38,648.02
15	PLATTE RIVER INSURANCE COMPANY 1600 Aspen Commons Madison WI 537050900	03/30/2009	Tardy General Unsecured § 726(a)(3)	Allowed	7200-000	\$0.00	\$10,500.00	\$10,500.00	\$0.00	\$0.00	\$0.00	\$10,500.00
							\$852,015.99	\$801,473.49	\$0.00	\$0.00	\$0.00	\$801,473.49

Case No. 08-06641-DRC

Case Name: ORION DRYWALL, INC.

Claims Bar Date: 08/15/2008

Trustee Name: David E. Grochocinski

Date: 12/19/2012

CLAIM CLASS SUMMARY TOTALS

Claim Class	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
Accountant for Trustee Fees (Other Firm)	\$5,672.50	\$5,672.50	\$0.00	\$0.00	\$0.00	\$5,672.50
Attorney for Trustee Expenses (Trustee Firm)	\$156.51	\$156.51	\$0.00	\$0.00	\$0.00	\$156.51
Attorney for Trustee Fees (Trustee Firm)	\$55,542.50	\$5,869.85	\$0.00	\$0.00	\$0.00	\$5,869.85
Claims of Governmental Units	\$260,027.95	\$260,027.95	\$0.00	\$0.00	\$0.00	\$260,027.95
General Unsecured § 726(a)(2)	\$206,100.98	\$206,100.98	\$0.00	\$0.00	\$0.00	\$206,100.98
Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)	\$30,392.86	\$30,392.86	\$0.00	\$0.00	\$0.00	\$30,392.86
Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)	\$221,200.70	\$221,200.70	\$0.00	\$0.00	\$0.00	\$221,200.70
Tardy General Unsecured § 726(a)(3)	\$70,552.14	\$70,552.14	\$0.00	\$0.00	\$0.00	\$70,552.14
Trustee Compensation	\$2,369.85	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00

Exhibit D

TRUSTEE'S PROPOSED DISTRIBUTION

Case No.: 08-06641-DRC
Case Name: ORION DRYWALL, INC.
Trustee Name: David E. Grochocinski

Balance on hand: \$15,426.56

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Amount
1	Illinois Department of Employment Security	\$30,392.86	\$30,392.86	\$0.00	\$269.11
6	Internal Revenue Service	\$221,200.70	\$221,200.70	\$0.00	\$1,958.59

Total to be paid to secured creditors: \$2,227.70

Remaining balance: \$13,198.86

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
David E. Grochocinski, Trustee Fees	\$1,500.00	\$0.00	\$1,500.00
InnovaLaw, PC, Attorney for Trustee Fees	\$5,869.85	\$0.00	\$5,869.85
InnovaLaw, PC, Attorney for Trustee Expenses	\$156.51	\$0.00	\$156.51
Scott Horewitch Pidgeon & Abrams, LLC, Accountant for Trustee Fees	\$5,672.50	\$0.00	\$5,672.50

Total to be paid for chapter 7 administrative expenses: \$13,198.86

Remaining balance: \$0.00

Applications for prior chapter fees and administrative expenses have been filed as follows:
NONE

Total to be paid to prior chapter administrative expenses: \$0.00

Remaining balance: \$0.00

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$260,027.95 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Payment
1a	Illinois Department of Employment Security	\$31,875.79	\$0.00	\$0.00
2	Chicago Regional Council of Carpenters	\$60,885.00	\$0.00	\$0.00
4	Illinois Department of Revenue	\$21,123.54	\$0.00	\$0.00
6a	Internal Revenue Service	\$129,336.54	\$0.00	\$0.00
8	Painters D.C. 30 Health & Welf. Fund	\$7,997.42	\$0.00	\$0.00
9	Painters D.C. 30 Pension Fund	\$8,122.38	\$0.00	\$0.00
10	Painters D.C. 30 J. Apprenticeship	\$687.28	\$0.00	\$0.00

Total to be paid to priority claims: \$0.00
Remaining balance: \$0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$206,100.98 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Amount
2a	Chicago Regional Council of Carpenters	\$4,593.20	\$0.00	\$0.00
3	ComEd Co	\$426.70	\$0.00	\$0.00
4a	Illinois Department of Revenue	\$66.00	\$0.00	\$0.00
5	Chicago Flameproof	\$2,311.46	\$0.00	\$0.00
6b	Internal Revenue Service	\$11,545.83	\$0.00	\$0.00
7	Knox Presbyterian Church	\$144,877.87	\$0.00	\$0.00
8a	Painters D.C. 30 Health & Welf. Fund	\$2,769.38	\$0.00	\$0.00
9a	Painters D.C. 30 Pension Fund	\$2,812.65	\$0.00	\$0.00
10a	Painters D.C. 30 J. Apprenticeship	\$237.99	\$0.00	\$0.00

11	Painters District Council No. 30	\$2,359.90	\$0.00	\$0.00
12	Lee and Associates	\$34,100.00	\$0.00	\$0.00

Total to be paid to timely general unsecured claims: \$0.00
 Remaining balance: \$0.00

Tardily filed claims of general (unsecured) creditors totaling \$70,552.14 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Amount
13	Klein Construction Services Inc.	\$21,404.12	\$0.00	\$0.00
14	Reinke Gypsum Supply Co., Inc.	\$38,648.02	\$0.00	\$0.00
15	Platte River Insurance Company	\$10,500.00	\$0.00	\$0.00

Total to be paid to tardily filed general unsecured claims: \$0.00
 Remaining balance: \$0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows: NONE

Total to be paid for subordinated claims: \$0.00
 Remaining balance: \$0.00